

EXHIBITS & SCORING CHECKLIST

EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
THRESHO	LD EXHIBITS			
1T	IFA Required Form & Applicant Upload	Qualified Development Team & Buildings	Application Certification & Acknowledgements	All Projects
2T	Applicant Upload (IRS link provided)		Executed IRS Form 8821 (Tax Information Authorization) for the Developer(s) www.irs.gov/pub/irs-pdf/f8821.pdf	If requested by IFA
3T's	Applicant Upload & Online Application	Ownership Entity	 3T's - Ownership Entity (OE) Documentation - Provide documentation for Ownership Entity and any entity that is a member, manager, partner, individual, or has ownership interest. 3Ta: IRS F.E.I.N. letter in the Ownership Entity's name. 3Tb & 3Tc: If the Ownership Entity is a LP, LLP, or LLLP - Provide a current certificate of Limited Partnership and a current Limited Partnership Agreement. 3Td & 3Te: If the Ownership Entity is a LC, LLC or LLLC - Provide file-stamped Articles of Organization and a current Operating Agreement. 3Tf: Ownership Entity & General Partner(s)/managing member(s) organizational chart. 	All Projects
4T's	Applicant Upload & Online Application	Qualified Development Team	Owner Representative (General Partners/managing members) Documentation - Provide documentation for the General Partner(s)/managing member(s) and any entity that has an ownership interest or control of the General Partner(s)/managing member(s) entity. • 4Ta & 4Tb: If the Owner Representative and any entity that has an ownership interest or control of the General Partner(s/managing member(s), is a LP, LLP, or LLLP - Provide a certificate of Limited Partnership and a current partnership agreement. • 4Tc & 4Td: If the Owner Representative and any entity that has an ownership interest or control of the General Partner(s)/managing member(s) is a LC, LLC, or LLLC - Provide file-stamped Articles of Organization and a current Operating Agreement. • 4Te, 4Tf, & 4Tg: If the Owner Representative and any entity that has an ownership interest or control of the General Partner(s)/managing member(s) is a Corporation, provide file-stamped Articles of Incorporation, By-laws and a Board Resolution approving actions of the corporation concerning the proposed Project.	All Projects
5T	Applicant Upload & Online Application	Funding Sources	Letters of intent from lending institutions (on their letterhead) for all construction and permanent financing. Each letter shall clearly state: Term of the loan How interest rate will be indexed Current interest rate at the time of the letter Amortization period Fees Pre-payment penalties Anticipated security interest in the Project and lien position The letter term lengths shall extend at least nine months beyond the date the Application is due to IFA.	All Projects



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
6T & 6Ta	Applicant Upload & Online Application	Funding Sources	Commitment letters from all other sources. This includes any other grants, loans, tax credits, tax increment financing, owner cash contributions, etc. Each letter shall be from the entity making the commitment and include: Value of the commitment Purpose the funds can be used for Time limitations related to the commitment Interest rate and term The purpose the funds can be used for The time limitations related to the commitment A resolution adopted by the city council that allows the creation of a TIF district or an URTE, subject to the Project being award LIHTC, is an acceptable comment for these two funding sources. The Owner contribution letter shall be an unconditional and non-expiring commitment to the Project. 6Ta: Shall be required if a deferred developer fee is listed as a funding source in the Application and there is a qualified nonprofit. This exhibit is a nonprofit Board of Directors' resolution allowing a deferred payment obligation to the Project.	All Projects
71	IFA or Rural Development (RD) Required Form, Applicant Upload, & Online Application	Project Description & Buildings	IFA (HUD), Rural Development (RD), or IFA (Public Housing Authority (PHA)) Release of Information Forms • Provide the applicable IFA or RD signed Release of Information form from the titleholder of the real estate with the Federal Project-Based Rental Assistance or HUD-VASH Voucher Assistance. Provide the signed IFA PHA Release of Information form for Local Project Based PHA Voucher Assistance or HUD-VASH Voucher Assistance.	If applicable
8T	IFA Template, Applicant Upload, & Online Application	Project Description, Site Control, Buildings, & Costs and Credit Calc	Attorney Opinion As to Project Acquisition Qualification Acquisition/Rehabilitation and Adaptive Reuse Projects requesting Acquisition Tax Credits shall submit an Attorney Opinion letter as to the qualification for Acquisition Tax Credits according to the Internal Revenue Code.	If applicable
9T	Applicant Upload & Online Application	Qualified Development Team & Costs and Credit Calc.	An executed copy of the Development Consultant Agreement.	If applicable
10T	Applicant Upload & Online Application	Funding Sources	Documents relating to syndication or other sale or exchange of tax credit interest to investors. Must be fully executed. Equity price shall match the amount in the Funding Sources Tab.	All Projects
11T	Applicant Upload & Online Application	Buildings	Utility Allowance Documentation Most recent PHA, HUD, RD or Utility company documentation showing source of utility calculations. Circle utility amounts on chart. If the documentation is over 1 yr. old, provide a statement from the provider confirming that the utility amounts are current. HUD projects shall provide a copy of the most current HUD Rent Schedule. USDA-Rural Development projects shall provide current documentation of RD utility allowance approval.	Required when a utility allowance is listed in the Application. This is not required if all utilities are included in rent except HUD or RD Projects shall provide a copy of the current HUD Rent Schedule or RD approved utility allowance form.



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIVE DESCRIPTION	WHEN REQUIRED
12T	Applicant Upload		 Market Study Documentation Applicants shall provide market information they believe may be helpful in determining market feasibility of their project. Applicants are encouraged to submit any third party market information they believe would be helpful in determining the market feasibility of their project, including but not limited to, an independently obtained market study, information from proposed service providers, or other market information. Market Study information shall be used solely for determining threshold market feasibility. 	All Projects
	System Generated		Letter notifying the CEO of Local Jurisdiction about the Project.	All Projects
	Market Study Provider		IFA contracted Market Study	All Projects
14T's	Awarded Applicant Upload & Online Application	Ownership Entity & Qualified Development Team	 14Ta-b - Authorized Signor(s) Documentation 14a: Ownership Entity 14b: General Partner(s)/managing member(s) Awarded Applicants will be required to submit documentation of authorized signor(s) for each entity with Ownership in the Project. This includes entities that have Ownership in a General Partner or managing member. 	All Awarded Projects
15T	IFA Required Form, Applicant Upload, & Online Application	Ownership Entity & Qualified Development Team	 15T Parts 1-3 – State Agency Performance Information Upload a copy of the completed Exhibit 15T Parts 1, 2 and a copy of the email sent to each state agency to the Online Application. Email Exhibit 15T Parts 1, 2 & 3 to each state agency listed. 15T Part 1 - Authorization of Release of Information & Project Information Any project team members associated with the application who have materially participated in a development role shall complete. Development rule includes Developer(s), General Partners/managing members and Ownership Interest. Complete for each state in which the individuals /entity has previously participated or is currently participating in the Low Income Housing Tax Credit Program, including Iowa. 15T Part 2 - IRS Form 8823 and State Noncompliance Detail and Narrative Shall be completed & signed by the individual/entity listed on Exhibit 15T Part 1, Section 1-D. List all IRS form 8823's (annual reports and/or on-site inspections) that were issued against each property October 1, 2014 - October 15, 2015. List all Out of Compliance issues that have been reported as uncorrected (regardless if the "Out-of-Compliance" has been subsequently corrected) to the IRS for each LIHTC Project October 1, 2012 - October 15, 2015. List all State Issued Notice of Noncompliance issues (which addresses issues that aren't in compliance with the LURA) that have been reported since October 1, 2012 - October 15, 2015. 15 Part 3 - State Agency Performance Questionnaire Complete Section 1. 	All Projects
16T-17T R	ESERVED			<u> </u>
18T	Applicant Upload & Online Application	Qualified Development Team	 Financial statements for the past three years shall be submitted as required per 2016 QAP Section 3.2.1. Note: Developer includes any Co-Developer(s). 	If applicable
19T	Applicant Upload	Project Description	Documentation that all buildings are located within a 20 mile radius as shown on www.Googlemaps.com .	Scattered Site Projects



EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIE DESCRIPTION	WHEN REQUIRED			
BUILDING	BUILDING EXHIBITS						
1B	Applicant Upload & Online Application	Site Control & Buildings	Document(s) evidencing control or ownership of site(s). Refer to 2016 QAP, Appendix 1-A.	All Projects			
2B	Applicant Upload & Online Application	Site Control	When land/buildings are acquired from an entity or person with an Identity of Interest. An appraisal by an MAI certified appraiser who is currently in good standing and is not a related party. The appraisal shall not be over six months old from Application due date and shall be provided at Application by the Application due date.	If applicable			
3B	Applicant Upload	Site Description	Color photos of project & adjacent property – Submit as one PDF file. Eight photos of each building are required for rehab. & acq/rehab. Projects. Looking at each bldg. from the North, South, East, & West. Looking out from each bldg. toward the North, South, East, & West. Eight photos are required for each site location for new construction projects. Looking toward the center of each site from the North, South, East, & West. Looking out from the center of each site toward the North, South, East, & West. Thophoto shall include the street address, bldg. number & direction taken. This information can be included on the photo itself, or in the electronic name of the photo.	All Projects			
4B	Applicant Upload & Online Application	Site Description & Buildings	 Maps Legible recent official city map pinpointing the site location(s). Shall show the legal address of the property, the names of surrounding streets & any other information important for the site inspection. A plat map or proposed re-plating map for each site location Both are required. 	All Projects			
5B	Applicant Upload & Online Application	Site Description	Site plan shall clearly show the following: Location and extent of all work proposed in the Application Site dimensions Site zoning Accessible site routes Easements and setbacks Planting, utility & general notes All buildings (including manager's Units & accessory buildings), total number of Units, and the total square footage of each building.	All Projects			
6B's	Applicant Upload & Online Application	Site Description	If the site or adjoining sites contain any detrimental site characteristics, provide the following: • 6B a: Remediation Plan • 6B b: Budget to make site suitable • 6b c: Map showing detrimental characteristics on site plan • Refer to 2016 QAP, Appendix 1-B and Appendix 1-H.	If applicable			
7B	IFA Required Form, Applicant Upload & Online Application	Zoning, Buildings, & Site Description	Political Jurisdiction Certification Once the Application has the Ownership Entity, Building, and Site Description Tabs completed, Applicant shall generate a partially autofilled form (top portion only) to send to the political jurisdiction/governmental entity for completion. Upload city completed form to the Exhibits Tab.	All Projects			



APPFNDIX K

			APPENDIX K	AUTHORITY
8B	Applicant Upload & Online Application	Buildings, Project Amenities, Project Description & Construction Characteristics	Plans and Specifications shall show all proposed work at a minimum schematic design level of completion. Label the use of all rooms in the building (i.e., computer learning center, manager's Unit, manager's office, library, media center room, craft room, maintenance room, dining room, fitness center, laundry room, beauty salon/barber room, etc.) Label the square footage of each room in the building Label Accessible routes Label all Units with Accessibility type List total number of Units List total number of parking and type of parking (surface, garages, underground) Label all rooms in the Units (i.e. bedroom, bathroom, kitchen, living room, closets, etc.) Label the square footage of each Unit	All Projects
9B	Applicant Upload & Online Application	Construction Characteristics, Project Amenities & Project Description	Preliminary Costs and Scope of Work Scope of Work for the Project that includes a cost estimate for the hard construction costs. The estimate shall be in Uniformat II or in a format with a comparable level of detail that is acceptable to IFA. Refer to 2016 QAP Section 5.4.3.	All Projects
EXHIBIT	SUPPLIED BY	APPLICATION REFERENCE	NARRATIE DESCRIPTION	WHEN REQUIRED
Applicants			all complete the Nonprofit Set-Aside and the Project Name and Location Tabs i bits 1SA – 5SA, and submit the request for Nonprofit approval through the Non	
	an November 6, 20			•
1SA	Applicant Upload & Online Application	Nonprofit Set- Aside & Qualified Development Team	Letter from the IRS stating the Nonprofit is a qualified Nonprofit under 501(c)3 or 501(c)4	Projects applying for the Nonprofit Set-Aside
2SA	Applicant Upload , IFA Template &	Nonprofit Set- Aside & Qualified	Attorney's opinion stating that the proposed Nonprofit is legally organized and is eligible to participate.	Projects applying for the Nonprofit Set-Aside

1SA	Applicant Upload & Online Application	Nonprofit Set- Aside & Qualified Development Team	Letter from the IRS stating the Nonprofit is a qualified Nonprofit under 501(c)3 or 501(c)4	Projects applying for the Nonprofit Set-Aside
2SA	Applicant Upload , IFA Template & Online Application	Nonprofit Set- Aside & Qualified Development Team	Attorney's opinion stating that the proposed Nonprofit is legally organized and is eligible to participate.	Projects applying for the Nonprofit Set-Aside
3SA	Applicant Upload & Online Application	Nonprofit Set- Aside & Qualified Development Team	File-stamped Articles of Incorporation that include as a purpose the fostering of low-income (or affordable housing) & Other items that demonstrate satisfaction of the 2-yr. requirement for fostering low-income housing or requirements of 42(h)(5).	Projects applying for the Nonprofit Set-Aside
4SA	Applicant Upload & Online Application	Nonprofit Set- Aside & Qualified Development Team	Resume or other documentation that demonstrates the Nonprofit's capacity to materially participate in the operation of the project through the compliance period.	Projects applying for the Nonprofit Set-Aside
5SA	Applicant Upload & Online Application	Nonprofit Set- Aside & Qualified Development Team	Confirmation of continued IRS status as a qualified Nonprofit under 501(c)(3) or 501(c)(4). Submit a print out from the IRS showing the nonprofit entity is still a qualified Nonprofit. www.irs.gov/app/pub-78/	Projects applying for the Nonprofit Set-Aside



EXHIBIT	SECTION 6 - APPLICATION SCORING AND EXHIBITS SUPPLIED BY APPLICATION NARRATIE DESCRIPTION			WHEN REQUIRED	
EXHIBIT	SUPPLIED BY	REFERENCE	NARRATIE DESCRIPTION	WHEN REQUIRED	
	Online Application	Project Description & Buildings	 6.1.1 Serves Lowest Income Residents (0 to 20 points) Check the box on the Project Description Tab. Enter the number of LIHTC Units that shall be set-aside and occupied by tenants with incomes at forty percent (40%) AMI or less and are rent restricted. Annual recertification of tenant income is required. Enter the number of LIHTC Units that shall be set-aside and occupied by tenants with incomes at thirty percent (30%) AMI or less and are rent restricted. These Units shall be in addition to any Units selected for the forty percent (40%) AMI or less. Annual recertification of tenant income is required. This category is not available to an Applicant that elects points in Section 6.1.4 – Provides an Opportunity for Homeownership, Section 6.3.3 – Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance, or Local Project-Based PHA Voucher Assistance. 	If applicable	
	Online Application	Project Description & Buildings	 6.1.2 Market Rate Incentive (0 to 10 points) Check the box on the Project Description Tab. Enter the market rate Units into the Building Tab. On-site staff Units can't be counted for points. Annual recertification of tenant income is required. This category is not available to an Applicant that elects points in Section 6.1.4 – Provides an Opportunity for Homeownership or Section 6.3.3 – Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance or Local Project-Based PHA Voucher Assistance. 	If applicable	
	Online Application	Project Description & Buildings	 6.1.3 Serves Tenant Population of Individuals with Children (4 points) Check the box on the Project Description Tab. Enter at least ten percent (10%) of the Units in the Building Tab as four or more bedroom LIHTC Units. 	If applicable	
	Online Application	Project Description	6.2.2 Great Places (3 points)Check the box in the Project Description Tab to request points.	If applicable	
	Online Application	Project Description Tab & Buildings	 6.2.4 Underserved City (8 points) Check the box on the Project Description Tab. Refer to 2016 Appendix L. 	If applicable	
	Online Application	Project Description & Buildings	 6.2.5 Iowa Opportunity Index Census Tracts (3 points) Check the box on the Project Description Tab. Refer to 2016 Appendix D. 	If applicable	
	Online Application	Project Amenities & Projected Operating Costs	 6.3.1 Market Appeal (0 to 36 points) Check all boxes on the Project Amenities Tab for which points are being requested under market appeal. Enter applicable expenses in the Projected Operating Costs Tab. 	If applicable	
	Online Application	Project Amenities	 6.3.4 Construction/Unit Characteristics (0 to 15 points) Check the boxes on the Project Amenities Tab for each item points are requested for. 	If applicable	
	Online Application, IFA Required Form & Applicant Upload	Buildings & Project Team	 6.3.5 Olmstead Goals (0 to 19 points) Enter the number of Accessible Unit types in the Building Tab. Enter each Accessible Unit Type. All Accessible Unit types shall be shown on the site plans, in the plans and specifications, and the scope of work. If at least fifty percent (50%) of the Fully Accessible Units and Additional Accessible Type A Units entered into the Buildings Tab are two, three, or four bedroom LIHTC Units, points shall be automatically requested. This category is only available if a Project commits to develop a minimum of fifteen percent (15%) of the total Project Units as Fully Accessible or Accessible Type A Units. 	If applicable	



EXHIBIT	SUPPLIED BY	APPLICATION	NARRATIE DESCRIPTION	WHEN REQUIRED
		REFERENCE		
	Online Application	Project Description	6.3.6 Impact on Environment (0 to 12 points) Check the boxes on the Project Description Tab for which points are being requested. Show all elections in the plans and specifications and the scope of work.	If applicable
	Online Application	Project Description	6.3.7 Energy Efficiency (8 points) Check the applicable box in the Project Description Tab The 2012 IECC election is not available to Projects utilizing Historic Tax Credits.	If applicable
	Online Application	Ownership Entity	 6.4.1 lowa Title Guaranty (10 points) Check the box in the Ownership Entity Tab. Shall be the final Title Guaranty Certificate on the real estate of the Project. 	If applicable
	Online Application & Applicant Upload	Funding Sources	 6.4.2 Developer or Owner Cash Contribution (0 to 10 points) Enter the cash contribution amount under Funding Sources. The contribution shall be in addition to the General Partner/managing member required \$100 minimum contribution. Provide a commitment letter (Exhibit 6T) with the Application at submission. Commitment letter shall not be conditional. The contribution shall be cash. A deferred developer fee is not a cash contribution. 	If applicable
	Online Application	Qualified Development Team	6.4.3 Qualified Development Team (QDT) Experience (10 points) Answer the questions on the Qualified Development Team Tab. Enter the project information in the chart on the QDT member Tab	If applicable
	Online Application	Project Description	6.4.4 Waives Right to Qualified Contract (25 points) • Check the box on the Project Description Tab. This category is not available to an Applicant that elects points in 6.1.4 - Provides an Opportunity for Homeownership.	If applicable
1S RESRE	VED	•	1	l
2S	IFA Required Form, Applicant Upload, and Online Application	Project Description & Buildings	 6.1.4 Provides an Opportunity for Homeownership (25 points) Check the box on the Project Description Tab. Provide the signed Owner/GP Acknowledgement of Exhibit A of Appendix G, along with the required Iowa ROSE homeownership plan ("Plan"). The Plan and the signed Exhibit A-Owner/GP Acknowledgement are due at Threshold Application submission as part of the Exhibit 2S. Refer to 2016 Appendix G - Iowa Rose Program. This category is not available to an Applicant that elects points for Section 6.1.1 – Serves Lowest Income Residents, Section 6.1.2 – Market Rate Incentive, or Section 6.4.4 – Waives Right to a Qualified Contract. 	If applicable
3S	Applicant Upload & Online Application	Project Description & Buildings	 6.2.1 Location Near Services (0 to 24 points) Check the box for each service that meets the QAP definition and mileage requirements for the points being requested. Service definitions are defined in the QAP, Appendix 2-Glossary. Check the box for the number of points being requested based upon the mileage listed in the Google Map(s) generated by the Applicant (Exhibit 3S). The Google Map for each service in which points are being requested shall be provided by the Applicant and list the Project's Primary Address (PA,) as shown in the Buildings Tab of the Application, along with the service name and address. The Google Map(s) provided shall show the map was created using driving distance, except for a Google Map for Public Transportation which shall show the map was created using walking distance. The distance shall be shown on each Google Map (Exhibit 3S) and shall match the points requested by the Applicant. 	If applicable



			APPENDIX K	AUTHORITY
38	Applicant Upload & Online Application	Project Description & Buildings	 6.2.1 Location Near Services - continued Check the box in the Building Tab to identify the Primary Address. The Primary Address shall be used to determine the distance to the services that are available. All Google Maps shall be dated within six months of the Application due date. IFA shall not award more points than initially requested. If the Project is a Scattered Site Project, each building address of a Scattered Site Project shall meet the QAP distance requirements to any service selected in the Application. Should the PA not be shown on Google Maps, an Applicant shall email the LIHTC Manager no later than 10 business days PRIOR to the submission of the Application for approval of an alternate method. IFA shall review Exhibit 3S and the Building Tab in each Application, along with QAP Section 6, in its determination of the Project's Primary Address and scoring evaluation. Refer to 2016 Appendix C – USEFUL LINKS Applicants shall upload IFA's approval of an alternate method as Exhibit 3S – if applicable. 	If applicable
4S RESER	VED			
58	IFA Required Form, Applicant Upload, & Online Application	Funding Sources	6.2.3 Local Government Contribution (0 to 21points) Provide Exhibit 5S completed by the applicable Government Entity(ies) or Political Subdivision(s) and additional supporting documents as listed in 2016 QAP Section 6.2.3. Enter the Local Government Contributions in the Funding Source Tab under Local Government Contribution. If Awarded – verification from the Government Entity or Political Subdivision shall be provided to support the local government contribution at submission of the IRS Form 8609 Application Submission.	If applicable
6S	Applicant Upload & Online Application	Project Description, Buildings & Funding Sources	6.3.2 Projects with Historical Significance (10 points) Provide documentation demonstrating that all buildings within the Project is listed on the National Register of Historic Places or is determined to be eligible for the National Register by the State Historic Preservation Officer. Enter state and Federal Historic Tax Credits as a funding source in the Funding Source Tab. Answer related question on the Building Tab for each building.	If applicable
7S 9S - 14S R	IFA or Rural Development (RD) Form, Applicant Upload, & Online Application	Project Description	 6.3.3 Projects that have Federal Project-Based Rental Assistance, HUD-VASH Voucher Assistance or Local Project-Based PHA Voucher Assistance (0 to 35 points) Check the applicable box on the Project Description Tab. Provide the applicable signed Release of Information form from the titleholder of the real estate with the Federal Project-Based Rental Assistance or HUD-VASH Vouchers. Provide the signed IFA PHA Release of Information form for Local Project Based PHA Voucher Assistance or HUD-VASH Vouchers. An Applicant may only elect points for one of the following: Project-Based Rental Assistance, HUD-VASH Voucher, or Local Project-Based PHA Voucher assistance. This category is not available to an Applicant that elects points for Section 6.1.1 – Serves Lowest Income Residents, Section 6.1.2 – Market Rate Incentive. 	If applicable
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